

EXHIBIT 9

Gallagher, Joe F. (Field)

From: Skocik, Gail D. (Field)
Sent: Wednesday, April 17, 2002 11:31 PM
To: Gardner, James C.; Jones, Lisa K.; Tirella, David B.; Van Sant, Donna (Field)
Cc: Gallagher, Joe F. (Field); Stief, Michael W. (Field)
Subject: invoices

Hello Joe,

I wanted to send you a message concerning the manager, Jeff, possibly not knowing how to enter all invoices. I didn't want to embarrass Jeff, so I didn't copy him on this message. In Jeff's best interest I believe that he could use some help in this area. For example, he did not know how to enter the markdown SOF's for the discontinued ice cream and the Easter flowers that were to be written off on Monday. I showed him how to fill out the forms and where they were to be entered as a retail credit.

The weekly discrepancies in the Record Inventory are further proof that there is a concern that needs to be addressed.

If there are any questions or if there is anything I can do to assist, please let me know.

***Life is good so...
HAVE A GOODY,***

Gail D. Skocik
Inventory Auditor
Internal Audit